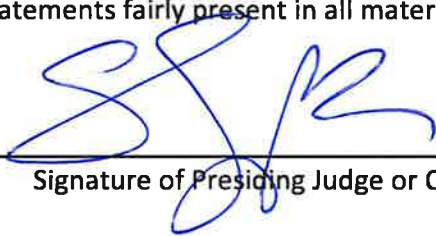


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive

August 8, 2023

Date

San Joaquin

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Joaquin

Court

2022-23 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

San Joaquin

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	342.75	309.24	321.00	317.16	320.22

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**Superior Court of California, County of San Joaquin
Trial Court Operations Fund
Balance Sheet
(Unaudited)**

	For the month ended June							2021/22 Total Funds (Info. Purposes Only)	2021/22 Total Funds (Info. Purposes Only)
	Fiscal Year 2022/23								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (7,157,082)	\$ 4,507,064	\$ 19,438	\$ 2,583,035			\$ 112,075	\$ 64,530	\$ (210,476)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury								\$ 30,000	\$ 25,000
Revolving	\$ 30,000							\$ 24,162	\$ 21,262
Other	\$ 24,162							\$ 151,986	\$ 117,401
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (43,023)	\$ (43,023)	\$ (35,701)
Trust								\$ 8,750	\$ 9,890
Credit Card	\$ 8,750						\$ 0	\$ 236,062	\$ 324,743
Cash on Hand	\$ (5,915)	\$ 261,316	\$ (19,339)					\$ 4,051,049	\$ 12,887,633
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 17,515,440						\$ 4,051,049	\$ 21,566,489	\$ 12,887,633
Total Cash and Cash Equivalents	\$ 10,415,356	\$ 4,768,381	\$ 99	\$ 2,583,035			\$ 4,272,087	\$ 22,038,957	\$ 13,130,552
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,697	\$ 2,208		\$ 1,208				\$ 7,113	\$ 28,324
Accounts Receivable - General	\$ 0							\$ 0	\$ 2,952
Dishonored Checks								\$ 3,064	\$ 4,584
Due From Employee	\$ 3,064							\$ 0	\$ 0
Civil Jury Fees								\$ 590,902	\$ 730,948
Trust	\$ 590,882	\$ 20						\$ 278,927	\$ 263,062
Due From Other Funds	\$ 8,009	\$ 30,325	\$ 240,592					\$ 985,437	\$ 1,002,438
Due From Other Governments							\$ 54,867	\$ 54,867	\$ 3,748
Due From Other Courts	\$ 337,000	\$ 53,511	\$ 594,927				\$ 105	\$ 105	\$ 59
Due From State							\$ 5,096	\$ 5,096	\$ 10,508
Trust Due To/From							\$ 12,373	\$ 12,373	\$ 105,918
Distribution Due To/From									
Civil Filing Fee Due To/From	\$ 7,564	\$ 4,809						\$ 60,068	\$ 2,152,541
General Due To/From									
Total Receivables	\$ 950,217	\$ 90,872	\$ 835,519	\$ 1,208				\$ 60,068	\$ 2,152,541
Prepaid Expenses - General	\$ 973,828	\$ 0	\$ 0					\$ 973,828	\$ 289,547
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 973,828	\$ 0	\$ 0					\$ 973,828	\$ 289,547
Other Assets									
Total Other Assets									
Total Assets	\$ 12,339,401	\$ 4,859,253	\$ 835,618	\$ 2,584,243			\$ 4,332,155	\$ 24,950,670	\$ 15,552,640
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 234,751	\$ 23,915	\$ 23,725					\$ 282,390	\$ 371,660
Accounts Payable - General	\$ 187,970	\$ 40	\$ 0				\$ 0	\$ 188,010	\$ 50,493
Due to Other Funds	\$ 6,801	\$ 9,607	\$ 581,295				\$ 65,640	\$ 663,342	\$ 851,181
Due to Other Courts	\$ 614							\$ 614	\$ 0
Due to State	\$ 249,280			\$ 2,583,035				\$ 2,832,325	\$ 3,066,580
TC145 Liability							\$ 739,373	\$ 739,373	\$ 777,426
Due to Other Governments	\$ 5,490	\$ 4,030		\$ 1,208				\$ 10,728	\$ 20,740
AB145 Due to Other Government Agency							\$ 739,933	\$ 739,933	\$ 743,588
Due to Other Public Agencies	\$ 2,725							\$ 2,725	\$ 0
Sales and Use Tax							\$ 1,951	\$ 1,951	\$ 448
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 1,546,898	\$ 5,461,392	\$ 5,882,154
Total Accounts Payable and Accrued Liab.	\$ 687,640	\$ 37,592	\$ 605,020	\$ 2,584,243				\$ 5,461,392	\$ 5,882,154
Civil							\$ 1,918,151	\$ 1,918,151	\$ 982,955
Criminal							\$ 740,101	\$ 740,101	\$ 893,832
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 87,545	\$ 87,545	\$ 50,697
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 2,745,797	\$ 2,745,797	\$ 1,717,484
Accrued Payroll	\$ 1,618,549	\$ 30,059	\$ 52,730					\$ 1,701,338	\$ 1,215,866
Benefits Payable	\$ 1,358,643							\$ 1,358,643	\$ 1,236,347
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 870
Total Payroll Liabilities	\$ 2,977,192	\$ 30,059	\$ 52,730					\$ 3,059,981	\$ 2,453,083
Revenue Collected in Advance	\$ 300,000	\$ 2,510,261	\$ 177,732					\$ 2,987,993	\$ 1,435,681
Liabilities For Deposits	\$ 87,399	\$ 3,272	\$ 136				\$ 26,313	\$ 117,120	\$ 80,765
Jury Fees - Non-Interest							\$ 15	\$ 15	\$ 0
Fees - Partial Payment & Overpayment							\$ 13,132	\$ 13,132	\$ 12,322
Uncleared Collections									
Other Miscellaneous Liabilities							\$ 39,460	\$ 3,118,260	\$ 1,528,767
Total Other Liabilities	\$ 387,399	\$ 2,513,533	\$ 177,868				\$ 39,460	\$ 3,118,260	\$ 1,528,767
Total Liabilities	\$ 4,052,232	\$ 2,581,183	\$ 835,618	\$ 2,584,243			\$ 4,332,155	\$ 14,385,430	\$ 11,581,488
Total Fund Balance	\$ 8,287,169	\$ 2,278,070	\$ 0	\$ 0				\$ 10,665,239	\$ 3,971,152
Total Liabilities and Fund Balance	\$ 12,339,401	\$ 4,859,253	\$ 835,618	\$ 2,584,243			\$ 4,332,155	\$ 24,950,670	\$ 15,552,640

**Superior Court of California, County of San Joaquin
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)**

For the month ended June											
Fiscal Year 2022/23											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2021/22	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 50,042,338	\$ 309,772					\$ 50,352,110	\$ 50,500,037	\$ 41,924,888	\$ 41,526,884	
Improvement and Modernization Fund	\$ 96,334						\$ 96,334	\$ 176,334	\$ 108,150	\$ 108,769	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,023,950						\$ 2,023,950	\$ 1,980,337	\$ 1,868,104	\$ 1,868,104	
Civil Coordination Reimbursement (0150091)	\$ 1,422,331						\$ 1,422,331	\$ 1,295,960	\$ 1,232,057	\$ 961,405	
MOU Reimbursements (0150010 and General)	\$ 1,245,356	\$ 44,695					\$ 1,290,051	\$ 1,585,726	\$ 1,314,794	\$ 1,245,356	
Other Miscellaneous											
	\$ 54,830,309	\$ 354,467					\$ 55,184,776	\$ 55,538,394	\$ 46,447,993	\$ 45,710,528	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,000,393				\$ 1,000,393	\$ 1,173,618	\$ 1,029,805	\$ 1,055,321	
Other Judicial Council Grants			\$ 463,174				\$ 463,174	\$ 686,069	\$ 582,569	\$ 683,627	
Non-Judicial Council Grants			\$ 1,309,034				\$ 1,309,034	\$ 1,650,087	\$ 1,595,587	\$ 2,147,475	
			\$ 2,772,601				\$ 2,772,601	\$ 3,489,774	\$ 3,177,761	\$ 3,886,423	
Other Financing Sources											
Interest Income	\$ 526,599	\$ 78,000		\$ 0			\$ 604,599	\$ 341,425	\$ 38,502	\$ 57,388	
Investment Income											
Donations											
Local Fees	\$ 28,979	\$ 79,248					\$ 108,227	\$ 99,475	\$ 139,049	\$ 245,271	
Non-Fee Revenues											
Enhanced Collections		\$ 214,706					\$ 214,706	\$ 359,744	\$ 325,928	\$ 398,182	
Escheatment	\$ (457)						\$ (457)		\$ (126,707)		
Prior Year Revenue	\$ 15,386	\$ (16,970)					\$ (1,585)				
County Program - Restricted		\$ 1,414,377					\$ 1,414,377	\$ 1,553,255	\$ 1,357,054	\$ 1,360,876	
Reimbursement Other	\$ 41,005						\$ 41,005	\$ 56,200	\$ 56,325	\$ 35,390	
Sale of Fixed Assets											
Other Miscellaneous	\$ 21,200						\$ 21,200	\$ 5,200	\$ 3,100		
	\$ 632,711	\$ 1,769,361		\$ 0			\$ 2,402,072	\$ 2,415,289	\$ 1,784,412	\$ 2,100,207	
Total Revenues	\$ 55,483,019	\$ 2,123,828	\$ 2,772,601	\$ 0			\$ 60,369,449	\$ 61,443,467	\$ 51,420,169	\$ 51,697,159	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 22,609,363	\$ 910,444	\$ 1,475,327				\$ 24,995,134	\$ 25,796,481	\$ 23,535,060	\$ 23,425,350	
Temp Help	\$ 42,639	\$ 15,510	\$ 4,445				\$ 58,149	\$ 64,621	\$ 64,621	\$ 87,696	
Overtime	\$ 57,828	\$ 234	\$ 196				\$ 58,258	\$ 66,486	\$ 66,486		
Staff Benefits	\$ 18,030,622	\$ 451,328	\$ 718,392				\$ 19,200,343	\$ 19,482,666	\$ 17,830,850	\$ 18,459,250	
	\$ 40,740,452	\$ 1,377,517	\$ 2,193,915				\$ 44,311,884	\$ 45,270,148	\$ 41,299,017	\$ 41,972,268	
Operating Expenses and Equipment											
General Expense	\$ 1,381,303	\$ 22,094	\$ 59,756				\$ 1,463,152	\$ 1,409,484	\$ 1,580,307	\$ 2,413,450	
Printing	\$ 52,581	\$ 736	\$ 4,445				\$ 57,762	\$ 40,737	\$ 39,760	\$ 45,399	
Telecommunications	\$ 211,389		\$ 1,018				\$ 212,407	\$ 199,866	\$ 187,589	\$ 190,070	
Postage	\$ 254,647		\$ 426				\$ 255,073	\$ 257,875	\$ 244,145	\$ 195,990	
Insurance	\$ 37,525						\$ 37,525	\$ 53,650	\$ 44,705	\$ 50,900	
In-State Travel	\$ 20,716	\$ 6,075	\$ 18,442				\$ 45,232	\$ 55,810	\$ 45,516	\$ 69,910	
Out-of-State Travel	\$ 3,845	\$ 8,357	\$ 17,547				\$ 29,749	\$ 59,742	\$ 39,731	\$ 71,189	
Training	\$ 17,329		\$ 1,215				\$ 18,544	\$ 19,019	\$ 13,352	\$ 15,893	
Security Services	\$ 1,136,557		\$ 71,851				\$ 1,208,408	\$ 1,150,640	\$ 1,170,585	\$ 1,313,518	
Facility Operations	\$ 1,233,331		\$ 17,451				\$ 1,250,783	\$ 1,396,853	\$ 1,399,579	\$ 1,288,832	
Utilities	\$ 84,185						\$ 84,185	\$ 80,000	\$ 65,440	\$ 30,013	
Contracted Services	\$ 3,016,029	\$ 258,004	\$ 231,487				\$ 3,505,520	\$ 4,931,144	\$ 3,137,388	\$ 3,005,550	
Consulting and Professional Services	\$ 56,370		\$ 7,827				\$ 64,197	\$ 364,577	\$ 140,166	\$ 122,574	
Information Technology	\$ 590,254	\$ 5,422	\$ 18,916				\$ 614,592	\$ 1,086,477	\$ 767,648	\$ 725,012	
Major Equipment	\$ 171,561		\$ 31,583				\$ 203,144	\$ 729,423	\$ 254,359	\$ 221,976	
Other Items of Expense	\$ 31,743						\$ 31,743	\$ 33,000	\$ 29,718	\$ 29,825	
	\$ 8,299,365	\$ 300,687	\$ 481,965				\$ 9,082,017	\$ 11,868,293	\$ 9,139,985	\$ 9,788,094	
Special Items of Expense											
Grand Jury		\$ 68,026					\$ 68,026	\$ 105,000	\$ 103,691	\$ 70,000	
Jury Costs	\$ 302,464						\$ 302,464	\$ 311,400	\$ 302,741	\$ 218,750	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (147,108)	\$ 20,018	\$ 127,090				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (11,632)	\$ 1,548	\$ 11,055				\$ 971	\$ 11,014	\$ 132,890		
	\$ 143,724	\$ 89,592	\$ 138,145				\$ 371,461	\$ 427,414	\$ 539,322	\$ 288,750	
Total Expenditures	\$ 49,183,540	\$ 1,767,798	\$ 2,814,025	\$ 0			\$ 53,765,362	\$ 57,874,865	\$ 60,876,323	\$ 52,049,140	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,279,479	\$ 356,032	\$ (41,424)	\$ 0			\$ 6,594,087	\$ 3,868,612	\$ 441,842	\$ (351,981)	
Operating Transfers In (Out)	\$ (41,424)		\$ 41,424				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,049,114	\$ 1,922,038	\$ 0	\$ 0			\$ 3,971,152	\$ 3,971,152	\$ 3,529,310	\$ 3,529,310	
Ending Balance (Deficit)	\$ 2,007,690	\$ 2,278,070	\$ 0	\$ 0			\$ 10,665,239	\$ 7,839,764	\$ 3,971,152	\$ 3,177,329	

**Superior Court of California, County of San Joaquin
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)**

For the month ended June										
Fiscal Year 2022/23								2021/22		
	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 16,590,754	\$ 796,210				\$ 11,349	\$ 17,398,313	\$ 18,029,989	\$ 16,151,569	\$ 16,278,624
Traffic & Other Infractions	\$ 2,389,370	\$ 94,414				\$ 11,014	\$ 2,494,798	\$ 2,585,860	\$ 2,784,282	\$ 3,138,201
Other Criminal Cases	\$ 6,619,400	\$ 895,422			\$ 5,481	\$ (1,491)	\$ 7,518,812	\$ 8,772,123	\$ 7,016,712	\$ 7,831,709
Civil	\$ 2,784,921	\$ 30,445				\$ 0	\$ 2,815,366	\$ 3,028,856	\$ 2,596,848	\$ 3,122,207
Family & Children Services	\$ 4,131,049	\$ 121,597			\$ 127,090	\$ 0	\$ 4,379,737	\$ 4,486,320	\$ 4,101,502	\$ 4,300,169
Probate, Guardianship & Mental Health Services	\$ 1,980,621	\$ 13,208				\$ 1,183	\$ 1,995,013	\$ 1,969,501	\$ 1,832,303	\$ 1,816,690
Juvenile Dependency Services	\$ 296,842	\$ 3,917					\$ 300,760	\$ 464,274	\$ 346,268	\$ 358,793
Juvenile Delinquency Services	\$ 491,170	\$ 76,255					\$ 567,425	\$ 667,748	\$ 552,191	\$ 602,848
Other Court Operations	\$ 1,387,344	\$ 1,292,318				\$ 15,203	\$ 2,694,866	\$ 2,404,111	\$ 2,870,324	\$ 2,089,393
Court Interpreters	\$ 811,558	\$ 1,282,315				\$ 9,175	\$ 2,103,049	\$ 2,395,586	\$ 2,026,335	\$ 2,143,221
Jury Services	\$ 419,683	\$ 278,510	\$ 302,464			\$ (114)	\$ 1,000,543	\$ 963,476	\$ 939,588	\$ 812,815
Security		\$ 1,314,451				\$ (67)	\$ 1,314,384	\$ 1,205,362	\$ 1,352,157	\$ 1,370,782
Trial Court Operations Program	\$ 37,902,715	\$ 6,199,064	\$ 302,464		\$ 132,571	\$ 46,253	\$ 44,583,066	\$ 46,973,204	\$ 42,570,078	\$ 43,865,452
Enhanced Collections	\$ 127,186	\$ 72,983			\$ 14,537		\$ 214,706	\$ 359,744	\$ 325,928	\$ 398,182
Other Non-Court Operations	\$ 73,650	\$ 91,448	\$ 68,026			\$ 0	\$ 233,125	\$ 269,475	\$ 258,456	\$ 194,316
Non-Court Operations Program	\$ 200,836	\$ 164,431	\$ 68,026		\$ 14,537	\$ 0	\$ 447,831	\$ 629,219	\$ 584,384	\$ 592,498
Executive Office	\$ 810,710	\$ 3,337			\$ (19,003)	\$ (831)	\$ 794,214	\$ 733,579	\$ 702,320	\$ 627,908
Fiscal Services	\$ 1,901,512	\$ 208,322			\$ (46,110)	\$ (43,708)	\$ 2,020,016	\$ 1,951,518	\$ 1,819,239	\$ 1,657,895
Human Resources	\$ 502,923	\$ 77,825			\$ (13,311)	\$ 558	\$ 567,995	\$ 814,571	\$ 547,073	\$ 617,150
Business & Facilities Services	\$ 835,043	\$ 1,231,318			\$ (20,388)	\$ 349	\$ 2,046,322	\$ 2,192,012	\$ 1,998,785	\$ 2,071,161
Information Technology	\$ 2,158,145	\$ 1,197,721			\$ (48,297)	\$ (1,650)	\$ 3,305,918	\$ 4,280,751	\$ 2,756,444	\$ 2,617,077
Court Administration Program	\$ 6,208,333	\$ 2,718,522			\$ (147,108)	\$ (45,282)	\$ 8,734,465	\$ 9,972,431	\$ 7,823,861	\$ 7,591,190
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 44,311,884	\$ 9,082,017	\$ 370,490		\$ 0	\$ 971	\$ 53,765,362	\$ 57,574,855	\$ 50,978,323	\$ 52,049,140